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TITLE 3—THE PRESIDENT

PROCLAMATION 2761A

[CARRYING OUT GENERAL AGREEMENT ON TARIFFS AND TRADE CONCLUDED AT GENEVA, OCTOBER 30, 1947¹]

BY THE PRESIDENT OF THE UNITED STATES
OF AMERICA

A PROCLAMATION

WHEREAS (1) section 350 (a) and (b) of the Tariff Act of 1930, as amended by section 1 of the act of June 12, 1934 entitled "AN ACT To amend the Tariff Act of 1930," by the Joint Resolution approved June 7, 1943, and by section 2 of the Act of July 5, 1945, provides as follows:

Sec. 350. (a) For the purpose of expanding foreign markets for the products of the United States (as a means of assisting in the present emergency in restoring the American standard of living, in overcoming domestic unemployment and the present economic depression, in increasing the pur-

¹There are attached to the proclamation two volumes containing the complete texts of the General Agreement on Tariffs and Trade, the Protocol of Provisional Application of the General Agreement on Tariffs and Trade and the Final Act adopted at the conclusion of the Second Session of the Preparatory Committee of the United Nations Conference on Trade and Employment, in both the French and English languages, certified by the Acting Assistant Secretary-General in charge of the Legal Department of the United Nations. These texts have been published by the United Nations and are available from the International Documents Service, Columbia University Press, 2960 Broadway, New York 27, New York. The English text of schedule XX of the General Agreement on Tariffs and Trade has been published by the Treasury Department and is available at the Government Printing Office. The English text of Parts I, II, and III, annexes D, H, and I and Part I of, and the general notes in, schedule XX of the General Agreement on Tariffs and Trade, the Protocol of Provisional Application, and the Final Act, in the language or languages in which authentic with an English translation of those parts authentic in a foreign language only, will be published by the Department of State as Treaties and Other International Acts Series No. 1700 and in the Statutes at Large.

chasing power of the American public, and in establishing and maintaining a better relationship among various branches of American agriculture, industry, mining, and commerce) by regulating the admission of foreign goods into the United States in accordance with the characteristics and needs of various branches of American production so that foreign markets will be made available to those branches of American production which require and are capable of developing such outlets by affording corresponding market opportunities for foreign products in the United States, the President, whenever he finds as a fact that any existing duties or other import restrictions of the United States or any foreign country are unduly burdening and restricting the foreign trade of the United States and that the purpose above declared will be promoted by the means hereinafter specified, is authorized from time to time—

(1) To enter into foreign trade agreements with foreign governments or instrumentalities thereof; and

(2) To proclaim such modifications of existing duties and other import restrictions, or such additional import restrictions, or such continuance, and for such minimum periods, of existing customs or excise treatment of any article covered by foreign trade agreements, as are required or appropriate to carry out any foreign trade agreement that the President has entered into hereunder. No proclamation shall be made increasing or decreasing by more than 50 per centum any rate of duty, however established, existing on January 1, 1935 (even though temporarily suspended by Act of Congress), or transferring any article between the dutiable and free lists. The proclaimed duties and other import restrictions shall apply to articles the growth, produce, or manufacture of all foreign countries, whether imported directly, or indirectly; *Provided*, That the President may suspend the application to articles the growth, produce, or manufacture of any country because of its discriminatory treatment of American commerce or because of other acts (including the operations of international cartels) or policies which in his opinion tend to defeat the purposes set forth in this section; and the proclaimed duties and other import restrictions shall be in effect from and after such time as is specified in the proclamation. The President may at any time terminate any such proclamation in whole or in part.

(b) Nothing in this section shall be construed to prevent the application, with respect to rates of duty established under this section pursuant to agreements with countries other than Cuba, of the provisions of the treaty of commercial reciprocity concluded between the United States and the

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to the

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¹Proc. 2763.

²Tabulated in 3 CFR, Part 2 (1938 ed.)

Republic of Cuba on December 11, 1902, or to preclude giving effect to an exclusive agreement with Cuba concluded under this section, modifying the existing preferential customs treatment of any article the growth, produce, or manufacture of Cuba: *Provided*, That the duties on such an article shall in no case be increased or decreased by more than 50 per centum of the duties, however established, existing on January 1, 1945 (even though temporarily suspended by Act of Congress). (48 Stat. 943 and 944, ch. 474, 57 Stat. 125, ch. 118, 59 Stat. 410 and 411, ch. 269; 19 U. S. C. (1940) 1351 (a), 19 U. S. C. (1940) Supp. V, 1351 (a) (2) and (b).);

WHEREAS (2) the period within which the President is authorized to enter into trade agreements under said section 350 (a) was extended by section 1 of the Act of July 5, 1945 until the expiration of three years from June 12, 1945 (48 Stat. 944, ch. 474, 59 Stat. 410, ch. 269; 19 U. S. C. (1940) Supp. V, 1352 (c))

WHEREAS (3) section 304 of the Tariff Act of 1930, as amended by section 3 of the Customs Administrative Act of 1938, provides in part as follows:

(a) * * * The Secretary of the Treasury may by regulations—

(3) Authorize the exception of any article from the requirements of marking if—

(J) Such article is of a class or kind with respect to which the Secretary of the Treasury has given notice by publication in the weekly Treasury Decisions within two years after July 1, 1937, that articles of such class or kind were imported in substantial quantities during the five-year period immediately preceding January 1, 1937, and were not required during such period to be marked to indicate their origin: *Provided*, That this subdivision (J) shall not apply after September 1, 1938, to sawed lumber and timbers, telephone, trolley, electric-light, and telegraph poles of wood, and bundles of shingles; but the President is authorized to suspend the effectiveness of this proviso if he finds such action required to carry out any trade agreement entered into under the authority of the Act of June 12, 1934 (U. S. C., 1934 edition, title 19, secs. 1351-1354), as extended. (52 Stat. 1077 and 1078, ch. 679; 19 U. S. C. (1940) 1304 (a) (3) (J).);

WHEREAS (4) I, Harry S. Truman, President of the United States of America, have found as a fact that certain existing duties and other import restrictions of the United States of America, the Commonwealth of Australia, the Kingdom of Belgium, the United States of Brazil, Burma, Canada, Ceylon, the Republic of Chile, the Republic of China, the Republic of Cuba, the Czechoslovak Republic, the French Republic, India, Lebanon, the Grand-Duchy of Luxemburg, the Kingdom of the Netherlands, New Zealand, the Kingdom of Norway, Pakistan, Southern Rhodesia, Syria, the Union of South Africa, and the United Kingdom of Great Britain and Northern Ireland are unduly burdening and restricting the foreign trade of the United States of America and that the purpose declared in said section 350 (a) of the Tariff Act of 1930, as amended, will be promoted by a trade agreement between the Government of the United States of America and the Governments of some or all of the above-named countries;

WHEREAS (5) reasonable public notice of the intention to negotiate such trade agreement was given and the views presented by persons interested in the negotiation thereof were received and considered;

WHEREAS (6) after seeking and obtaining information and advice with respect thereto from the United States Tariff Commission, the Departments of State, Agriculture, Commerce, the Army, and the Navy and from other sources, on October 30, 1947 I entered, through my duly empowered Plenipotentiary, into a

trade agreement with the Governments of the above-named countries, which trade agreement, consisting of the General Agreement on Tariffs and Trade including nine annexes and twenty schedules and the related Protocol of Provisional Application of the General Agreement on Tariffs and Trade, together with the Final Act Adopted at the Conclusion of the Second Session of the United Nations Conference on Trade and Employment which authenticated the texts of said general agreement and said protocol, which trade agreement is authentic in the English and French languages as indicated and is embodied in the document annexed to this proclamation;

WHEREAS (7) the Governments of the United States of America, the Commonwealth of Australia, Canada, and the Grand-Duchy of Luxembourg, and, in respect of their respective metropolitan territories, the Governments of the Kingdom of Belgium, the French Republic; the Kingdom of the Netherlands, and the United Kingdom of Great Britain and Northern Ireland, having signed said protocol prior to November 15, 1947, will apply provisionally, on and after January 1, 1948, pursuant to paragraph 1 thereof, (a) parts I and III of said general agreement and (b) part II thereof to the fullest extent not inconsistent with existing legislation;

WHEREAS (8) I determine, in accordance with the provisions of article XXVII of said general agreement, that the concessions provided for in part I of schedule XX of said general agreement which are identified in the following list should not be applied so long as such concessions are identified in such list:

Item (paragraph)	Rates of duty
8	1¢ per lb.
15 [second]	50¢ per lb.
15 [third]	17¢ ad val.
24 [first]	All rates
35	5% ad val.
41 [third]	10% ad val. and 24¢ per lb.
52	3¢ per gal. [second such rate], identified only as to whale oil
53	14¢ per lb.
54 [second]	3¢ per lb.
54 [third]	3¢ per lb.
54 [sixth]	3¢ per lb. but not less than 22½% ad val.
208 (a)	All rates
208 (c)	All rates
208 (d)	22½% ad val.
209 [first]	¾¢ per lb.
209 [third]	All rates
212 [first]	40¢ per doz., but not less than 40% nor more than 60% ad val.
212 [second]	10¢ per doz. and 45% ad val.
214	50¢ per doz., but not less than 45% nor more than 70% ad val.
217	20% ad val. [second such rate]
218	¾¢ per lb.
218 (b) [first]	32½% ad val.
218 (c)	All rates
218 (e) [first]	12½% ad val.
218 (e) [second]	50% ad val.
218 (f)	37½% ad val.
218 (g)	37½% ad val.
218 (h)	30% ad val.
218 (i)	50% ad val.
218 (j)	50¢ on each article or utensil, but not less than 30% nor more than 50% ad val., identified only as to articles or utensils valued at less than \$1 each
218 (g)	25% ad val.
230 (d)	40% ad val.
233	25% ad val.
301 [fourth]	All rates
302 (c)	38¢ per lb. on the metallic tungsten contained therein
302 (d)	14¢ per lb. on the metallic manganese contained therein
302 (e) [first]	1¢ per lb. on the manganese contained therein and 10% ad val.

* See footnote 1.

Item (paragraph)	Rates of duty
302 (e) [second]	14¢ per lb. on the manganese contained therein and 10% ad val.
339	32½% ad val.
348	25¢ per lb. and 7½% ad val.
350	15% ad val.
354	All rates
370 [first]	1¢ per lb.
370 [second]	1¢ per lb.
397	32½% ad val. [first such rate]
404 [first]	40% ad val.
404 [second]	75% ad val.
409 [first]	10% ad val.
409 [second]	30% ad val.
409 [third]	1¢ per lb.
412 [second]	40% ad val.
412 [third]	30% ad val.
412 [sixth]	12½% ad val.
405 [second]	25% ad val.
506	20% ad val.
601 [second]	14¢ per lb.
710	3¢ per lb., but not less than 17½% ad val. [second such rate]
712 [second]	4¢ per lb.
713 [first]	4¢ per doz.
713 [second]	7¢ per lb.
713 [third]	17¢ per lb.
717 (c)	5¢ per lb.
718 (a) [first]	All rates
718 (a) [second]	All rates
718 (b)	12½% ad val.
719 (1), (2), (3), (4), and (5)	1¢ per lb. net wt. [third such rate]
721 (d)	15% ad val.
721 (e)	4¢ per lb., including weight of immediate container
730 [first]	5¢ per lb.
735	1¢ per lb.
739	14¢ per lb.
741	17½% ad val.
742	6¢ per cu. ft. of such bulk or the capacity of the packages, according as imported
745	1¢ per lb.
748	17½% ad val.
752 [first]	17½% ad val. [first such rate]
752 [second]	17½% ad val. [second such rate]
752 [third]	All rates
757	All rates
758 [second]	12½¢ per lb.
760	All rates
761 [first]	All rates
761 [second]	14¢ per lb.
761 [third]	17½% ad val.
762	14¢ per lb.
763	14¢ per lb.
765	1¢ per lb.
767	14¢ per lb. [first such rate]
769 [second]	1¢ per lb. on the entire contents of the container
770 [first]	14¢ per lb.
770 [second]	3¢ per lb.
771 [third]	14¢ per lb.
775 [third]	17½% ad val.
775 [fourth]	17½% ad val.
778	5% ad val.
780 [first]	12¢ per lb.
780 [second]	75¢ per lb.
781	12½% ad val.
804 [third]	62½¢ per gal.
909 [first]	22½¢ per lb., but not less than 20% nor more than 35% ad val.
909 [third]	22½¢ per lb., but not less than 20% nor more than 35% ad val.
911 (a)	22½¢ per lb., but not less than 20% nor more than 35% ad val.
911 (b) [first]	20% ad val.
915	\$1.50 per doz. pairs, but not less than 20% nor more than 60% ad val.
917	30% ad val.
1008	All rates
1018	All rates
1019	5¢ per sq. yd.
1021 [first]	13¢ per sq. yd.
1022 [first]	5¢ per sq. yd.
1022 [second]	All rates
1101 (a) [first]	All rates
1101 (a) [second]	All rates
1101 (b)	Free, subject to the provisions of paragraph 1101(b), Tariff Act of 1930, as amended
1102 (a)	All rates
1102 (b) [second]	All rates
1114 (b) [second]	30¢ per lb. and 17½% ad val. [first such rate]
1116 (a)	30¢ per lb. and 17½% ad val. [second such rate]
1117 (c)	15¢ per sq. ft., but not less than 22½% ad val.
1309 [second]	All rates
1413 [first]	17½% ad val.
1602 [first]	17½% ad val.
1603 [first]	27½% ad val.

Item (paragraph)	Rates of duty
1503 [second]	17½% ad val.
1503 [third]	All rates
1503 [fourth]	37½% ad val.
1503 [fifth]	22½% ad val.
1504 (a)	All rates
1504 (b) (1), (2), (3), and (4)	15% ad val.
1506 [first]	2¢ per doz. and 15% ad val.
1507	12½% ad val.
1510 [first]	¾¢ per lb.
1510 [third]	¾¢ per line per gross and 12½% ad val.
1513 [first]	40% ad val.
1513 [second]	40% ad val. [first such rate]
1513 [third]	30% ad val. [first such rate]
1513 [fourth]	40% ad val. [second such rate]
1514 [second]	1¢ per lb.
1515	All rates
1518 [first]	10% ad val.
1518 [fourth]	All rates
1519 (a) [second]	All rates
1519 (d)	17½% ad val.
1521	20% ad val.
1523 [first]	5% ad val.
1523 [sixth]	17½% ad val.
1527 (c) (1) and (2)	50% ad val. [first such rate]
1528 [third]	10% ad val.
1528 [fourth]	30% ad val.
1529 (a) [fourth]	60% ad val. [first such rate]
1529 (a) [fifth]	60% ad val. [second such rate]
1529 (a) [sixth]	60% ad val. [first such rate]
1529 (a) [seventh]	60% ad val. [second such rate]
1529 (b)	70% ad val.
1529 (c) [first]	All rates
1529 (c) [second]	20% ad val. [first such rate]
1529 (c) [third]	10% ad val. [first such rate]
1529 (c) [fourth]	20% ad val. [second such rate]
1530 (c) [second]	20% ad val.
1533 [sixth]	30% ad val.
1535	14% ad val.
1537 (b) [first]	\$1.50 per dozen pairs, but not less than 12½% nor more than 25% ad val.
1538 [first]	17½% ad val.
1541 (a) [first]	\$2 each, but not less than 20% nor more than 30% ad val.
1541 (a) [second]	20% ad val.
1541 (a) [third]	20% ad val. [second such rate]
1541 (b) [first]	20% ad val.
1541 (b) [second]	20% ad val.
1544	15% ad val.
1549 (a) [first]	50¢ per gross and 15% ad val.
1549 (a) [third]	50¢ per gross and 15% ad val.
1549 (b)	20% ad val.
1624	Free
1625	Free
1626	Free
1627	Free
1628	Free
1629	Free
1630	Free
1631	Free
1632	Free
1633	Free
1634	Free
1635	Free
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1887	Free
1888	Free
1889	Free
1890	Free
1891	Free
1892	Free
1893	Free
1894	Free
1895	Free
1896	Free
1897	Free
1898	Free
1899	Free
1900	Free

WHEREAS (9) it is required that the concessions represented by item 720 (a), item 745, item 806 (b) and the first item 1529 (a) of part I of schedule XX of said general agreement be applied as though they were stated as follows:

Rates of import tax

2491 (a) [first]	1½¢ per lb.
2491 (b) [second]	¾¢ per lb.
2491 (d) [first]	0.02¢ per lb.
2491 (d) [second]	0.03¢ per lb.
2491 (d) [fourth]	0.04¢ per lb.
3424	\$1.50 per 1,000 ft., board measure [first such rate]
	\$3 per 1,000 ft., board measure
	75¢ per 1,000 ft., board measure [first such rate]
	\$1.50 per 1,000 ft., board measure [second such rate]
3425 [first]	2¢ per lb. on the copper contained therein
3425 [second]	1½¢ per lb.
3425 [third]	1½¢ ad val. or ¾¢ per lb., whichever is the lower

Tariff Act of 1930, paragraph	Description of Products	Rate of duty
720 (a) (1), (2), (3), (4), (5), and (6).	Fish, smoked or kippered (except fish packed in oil or in oil and other substances and except fish packed in airtight containers weighing with their contents not more than fifteen pounds each): Salmon..... Herring: Whole or beheaded, but not further advanced: Hard dry-smoked..... Other..... Eviscerated, split, skinned, boned (if smoked), or divided into portions. Cod, haddock, hake, pollock, and cusk: Whole, or beheaded or eviscerated or both, but not further advanced (except that the vertebral column may be removed). Filletted, skinned, boned, sliced, or divided into portions. Other fish.....	10% ad val. 1½¢ per lb. 1¢ per lb. 1½¢ per lb. 1¢ per lb. 1½¢ per lb. 10% ad val.
745.....	Peaches: Green, ripe, or in brine..... Prepared or preserved, and not specially provided for.	1½¢ per lb. 20% ad val.
806 (b).....	Concentrated juice of citrus fruits, fit for beverage purposes, and sirups containing any of the foregoing, all the foregoing, whether in liquid, powdered, or solid form: Lime juice..... Lemon, orange, and other (except naranjilla (<i>solanum quitoense lam</i>)).	20¢ per gal. on the quantity of unconcentrated natural fruit juice contained therein as shown by chemical analysis. 35¢ per gal. on the quantity of unconcentrated natural fruit juice contained therein as shown by chemical analysis.
1529 (a) [first].....	Lace (except veils and veillings) made on a Levers (including go-through) lace machine, whether or not embroidered, and however provided for in paragraph 1529 (a), Tariff Act of 1930: Made full gauge on a machine of 12 point or finer: Wholly or in chief value of cotton and made with independent beams. Wholly or in chief value of silk..... Other..... Not made full gauge on a machine of 12 point or finer: Wholly or in chief value of cotton or rayon or other synthetic textile. Wholly or in chief value of silk..... Other.....	40% ad val. 40% ad val. 45% ad val. 75% ad val. 65% ad val. 45% ad val.

NOTE: [Text as set forth in schedule XX];

WHEREAS (10) I find that such modifications of existing duties and other import restrictions and such continuance of existing customs and excise treatment of articles as are hereinafter proclaimed will be required or appropriate, on and after January 1, 1948, to carry out said trade agreement;

AND WHEREAS (11) I find that the suspension of the effectiveness of the proviso to subdivision (J) of section 304 (a) (3) of the Tariff Act of 1930, as amended, is required, except with respect to bundles of red-cedar shingles, to carry out said trade agreement;

NOW THEREFORE, be it known that I, Harry S. Truman, President of the United States of America, to the end that said trade agreement may be carried out and acting under the authority of the said sections 304 and 350 of the Tariff Act of 1930, as amended, do hereby proclaim, effective on and after January 1, 1948 and subject to the provisions of said protocol and to the exceptions and conditions set forth in subdivisions (a) (b) and (c) below, such modifications of existing duties and other import restrictions of the United States of America and such continuance of existing customs or excise treatment of articles imported into the United States of America as are specified or provided for in parts I, II, and III, annexes D, H, and I, and part I of, and the general notes in, schedule XX of said general agreement:

(a) The rates of duty and import tax specified in the column at the right of the respective descriptions of products in part I of schedule XX of the said general agreement shall be applied, subject to

the applicable terms, conditions, and qualifications set forth in that schedule and in parts I, II, or III of that agreement, to all articles of the kinds provided for in the said descriptions, except that no such rate shall be applied to a particular article by virtue of this proclamation if, when the article is entered, or withdrawn from warehouse, for consumption,—

(I) The rate represents a concession identified in the list set forth in the 8th recital of this proclamation,

(II) The rate is specified in item 720 (a) item 745, item 806 (b) or the first item 1529 (a) in part I of schedule XX of said general agreement as set forth in the document annexed to this proclamation, or

(III) More favorable customs treatment is prescribed for the article by a statute, proclamation, or executive order then in effect;

(b) The rates of duty specified in the 9th recital of this proclamation shall be applied respectively to the articles described in the column at the left of such rates as though the said rates, descriptions, and related paragraph numbers appeared in part I of schedule XX of said general agreement; and

(c) Nothing in this proclamation shall be construed as authorizing the application of any rate of duty or import tax computed on the basis of the provisions of article I of the said general agreement, except such rates as may hereafter be proclaimed pursuant to the provisions

² See footnote 1.

of section 350, Tariff Act of 1930, as amended;

AND I do further proclaim that, on and after January 1, 1948, the effectiveness of said proviso to subdivision (J) of section 304 (a) (3) of the Tariff Act of 1930, as amended, shall be suspended, except with respect to bundles of red-cedar shingles.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this sixteenth day of December, in the year of our Lord nineteen hundred [SEAL] and forty-seven and of the Independence of the United States of America the one hundred and seventy-second.

HARRY S. TRUMAN

By the President:

ROBERT A. LOVETT,
Acting Secretary of State.

[F. R. Doc. 47-11434; Filed, Dec. 26, 1947; 3:58 p. m.]

PROCLAMATION 2763

TERMINATION OF TRADE AGREEMENT PROCLAMATIONS

BY THE PRESIDENT OF THE UNITED STATES
OF AMERICA
A PROCLAMATION

WHEREAS (1), pursuant to the authority conferred by section 350 (a) of the Tariff Act of 1930, as amended by the act of June 12, 1934 entitled "AN ACT To amend the Tariff Act of 1930" (48 Stat. 943 and 944, ch. 474) the President of the United States of America entered into the following trade agreements:

(a) With the Belgo-Luxemburg Economic Union on February 27, 1935 (49 Stat. (pt. 2) 3681 to 3716), which trade agreement was proclaimed by the President on April 1, 1935 (49 Stat. (pt. 2) 3680 to 3717),

(b) With the Government of the French Republic on May 6, 1936 (53 Stat. (pt. 3) 2237 to 2290), which trade agreement was proclaimed by the President on May 16, 1936 (53 Stat. (pt. 3) 2236 to 2291), and

(c) With Her Majesty the Queen of the Netherlands on December 20, 1935 (50 Stat. (pt. 2) 1505 to 1557), which trade agreement was proclaimed by the President on December 28, 1935 (50 Stat. (pt. 2) 1504 to 1558) and was the subject of a supplementary proclamation by the President of April 10, 1937 (50 Stat. (pt. 2) 1559),

WHEREAS (2) pursuant to the authority conferred by said section 350 (a), the period within which such authority might be exercised having been extended by the Joint Resolution approved March 1, 1937 (50 Stat. 24, ch. 22) the President entered into the following trade agreements:

(a) With His Majesty the King of Great Britain, Ireland and the British dominions beyond the Seas, Emperor of India, in respect of Canada, on November 17, 1938 (53 Stat. (pt. 3) 2350 to

2392) which trade agreement was proclaimed by the President on November 25, 1938 (53 Stat. (pt. 3) 2348 to 2394) and was the subject of a supplementary proclamation by the President of June 17, 1939 (53 Stat. (pt. 3) 2394 and 2395) and.

(b) With His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas, Emperor of India, in respect of the United Kingdom of Great Britain and Northern Ireland, on November 17, 1938 (54 Stat. (pt. 2) 1898 to 1895), which trade agreement was proclaimed by the President on November 25, 1938 (54 Stat. (pt. 2) 1897 to 1896) and was the subject of a supplementary proclamation by the President of December 6, 1939 (54 Stat. (pt. 2) 1897)

WHEREAS (3) the Government of the United States of America has agreed severally with the Governments of Belgium (on behalf of the Belgo-Luxembourg Economic Union) Canada, the French Republic, the Kingdom of the Netherlands, and the United Kingdom of Great Britain and Northern Ireland that the trade agreement with each of said countries which is listed in the 1st or the 2nd recital of this proclamation, except the right of termination on six months' notice of each such trade agreement, shall be inoperative for such time as the United States of America and such other country are both contracting parties to the General Agreement on Tariffs and Trade of October 30, 1947 as defined in article XXXII thereof;

WHEREAS (4) as indicated in the 7th recital of the proclamation by the President of December 16, 1947 with respect to said general agreement, the Governments of the United States of America and of each of the countries named in the 3rd recital of this proclamation will apply the general agreement provisionally on and after January 1, 1948, and the United States of America and each of said countries will then be a contracting party to the general agreement as defined in article XXXII thereof;

AND WHEREAS the final sentence of said section 350 (a) of the Tariff Act of 1930 authorizes the President to terminate in whole or in part the proclamation carrying out any trade agreement entered into under section 350 (a)

NOW THEREFORE, be it known that I, Harry S. Truman, President of the United States of America, acting under the authority conferred by the said section 350 (a) of the Tariff Act of 1930, as amended, do hereby proclaim that each of the proclamations listed in the 1st or the 2nd recitals of this proclamation shall not be in effect after December 31, 1947 except insofar as it relates to the termination on six months' notice of the trade agreement with respect to which it was issued.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this twenty-fourth day of December in the year of our Lord nineteen hundred and forty-seven and of the Independence of the United

States of America the one hundred and seventy-second.

HARRY S. TRUMAN

By the President:

ROBERT A. LOVETT,
Acting Secretary of State.

[F. R. Dec. 47-11427; Filed, Dec. 26, 1947; 1:28 p. m.]

EXECUTIVE ORDER 9914

PROVIDING FOR THE ADMINISTRATION OF THE FOREIGN AID ACT OF 1947

By virtue of the authority vested in me by the Constitution and statutes of the United States, particularly the Foreign Aid Act of 1947, and as President of the United States, it is hereby ordered, in the interest of the internal management of the Government, as follows:

1. The Secretary of State is hereby authorized and directed:

(a) To perform the functions and exercise the powers and authority vested in the President by the Foreign Aid Act of 1947 (hereinafter referred to as the Act) exclusive of sections 11 (b) and 11 (d) thereof: *Provided that—*

(1) In designating, under section 3 of the Act, the existing departments, agencies, or independent establishments of the Government through which certain functions, powers, and authority under the Act shall be performed or exercised, the Secretary shall act with the concurrence of the department, agency, or establishment concerned in each case.

(2) In promulgating, under section 4 of the Act, any regulations controlling the purchase or procurement of commodities, and in promulgating, under section 10 of the Act, any rules and regulations necessary and proper to carry out any of the provisions of the Act, the Secretary shall, to the extent that any such rule or regulation affects the operations of any agency, establishment, or department other than the Department of State, act with the concurrence of the agency, establishment, or department concerned in each case.

(3) In making the determinations, required under paragraphs 2 and 3 of section 4 of the Act, whether commodities to be purchased or procured under the Act are in short supply in the United States, the Secretary of State shall act on the advice of the heads of the appropriate departments, agencies or establishments.

(4) In making the determinations required under subsection (e) of section 11 of the Act, whether a commodity required by any agency of the Government under any price support program is in excess of domestic requirements, the Secretary of State shall act on the advice of the Secretary of Agriculture; and such determinations shall be restricted to those necessary in connection with aid to the recipient countries, as defined in the Act.

(b) To take such other action, not inconsistent with the Act and this order, as may be necessary to provide aid in accordance with the provisions of the Act, including the making of provisions

for such personnel, supplies, facilities, and services as shall be necessary to carry out the provisions of this order, and the making of such arrangements with other departments, agencies and independent establishments of the Government and with other countries and international organizations as may be necessary and proper for carrying out the provisions and accomplishing the purposes of the Act.

2. The field administrator referred to in section 10 of the Act, in exercising his responsibility for administering in the recipient countries the program of assistance provided for in the Act, shall act under the guidance and in accordance with the instructions of the Secretary of State.

3. All funds appropriated to carry out the provisions of the Act by the Third Supplemental Appropriation Act, 1948 (such funds being in the amount of \$522,000,000), are hereby transferred to the Department of State, to be administered in accordance with the provisions of the Act (as implemented by this order) and of the said Appropriation Act.

HARRY S. TRUMAN

THE WHITE HOUSE,

December 26, 1947.

[F. R. Dec. 47-11433; Filed, Dec. 26, 1947; 3:50 p. m.]

TITLE 24—HOUSING CREDIT

Chapter VII—Housing and Home Finance Agency

PART 703—PUBLIC WAR HOUSING

DISPOSITION OF FEDERALLY OWNED PERMANENT WAR HOUSING

Part 703 is amended in the following respects:

1. Section 703.55 (12 F. R. 5751) is amended to read as follows:

§ 703.55 *Preferred purchasers; general.* Whenever feasible, dwellings shall be offered for sale to persons who intend to occupy the dwellings (or to groups, including corporations, composed of such persons) with preference to veterans as hereinafter provided, prior to their being offered for sale to purchasers for investment purposes. Such persons shall be treated as preferred purchasers and shall be given an opportunity to purchase the dwellings at fixed prices determined, with the cooperation of the Federal Housing Administration, on competent appraisal on the basis of long-term value. For purposes of carrying out this policy, a person who desires to purchase a multi-family dwelling and who intends to occupy one of the dwelling units shall be deemed to be a preferred purchaser, except that this provision shall not apply to multi-family dwellings containing more than 4 dwelling units.

2. Paragraphs (b) and (c) of § 703.59 (12 F. R. 5752) are amended to read as follows:

§ 703.59 *Conditions of sale.* * * *

(b) *Eviction of existing occupants.* The right of the purchaser to evict an existing occupant shall be subject only

to applicable Federal, State and local laws, except that for a period of one year from the date of the sale no such occupant shall be evicted without having first been given 90 days' written notice to vacate. However, such notice is not required in cases of evictions where the tenant is committing a nuisance or otherwise violating an obligation of his tenancy.

(e) *Veterans' preference in case of subsequent sale or rental.* Until January 1, 1950, first preference in resale, rental or subrental of dwelling units shall be given to veterans (except in resale of dwelling accommodations consisting of 5 or more dwelling units previously purchased for investment purposes under §§ 703.51 to 703.66) Such preference shall be deemed to be complied with only if the unit being sold or becoming available for rental is publicly offered in good faith for sale or rent to veterans for a period of at least 30 days at a sale or rental no higher than that at which it is later offered (or for which it is later sold or rented) to other than a veteran. (54 Stat. 872, 883, as amended, 54 Stat. 1125, as amended, 55 Stat. 14, 55 Stat. 197, 198, 55 Stat. 810, 818, 59 Stat. 613; 42 U. S. C. Sup. 1521, 5 U. S. C. Sup. 133y; Reorganization Plan No. 3 of 1947, 12 F. R. 4981)

Issued this 24th day of December 1947.

B. T. FITZPATRICK,
Acting Administrator

[F. R. Doc. 47-11403; Filed, Dec. 29, 1947;
8:58 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter B—Estate and Gift Taxes

[T. D. 5596]

PART 81—REGULATIONS RELATING TO ESTATE TAX

DEDUCTION OF ATTORNEYS' FEES INCURRED IN CONTESTING AN ASSERTED DEFICIENCY OR IN PROSECUTING A CLAIM FOR REFUND

On August 6, 1947, notice of proposed rule making, regarding the deduction for estate tax purposes of attorney's fees incurred in contesting an asserted deficiency or in prosecuting a claim for refund, was published in the FEDERAL REGISTER (12 F. R. 5343). After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following amendments to Regulations 105 (26 CFR, Part 81) are hereby adopted. These amendments are designed to clarify the regulations as to the time for claiming a deduction for attorney's fees incurred in contesting an asserted deficiency or in prosecuting a claim for refund.

PARAGRAPH 1. Section 81.34 of Regulations 105 is amended by inserting immediately after the first paragraph thereof the following new paragraph:

A deduction for attorneys' fees incurred in contesting an asserted deficiency or in prosecuting a claim for refund

should be claimed at the time such deficiency is contested or such refund claim is prosecuted. A deduction for such fees shall not be denied, and the sufficiency of a claim for refund shall not be questioned, solely by reason of the fact that the amount of the fees to be paid was not established at the time that the right to the deduction was claimed.

PAR. 2. Section 81.73 of Regulations 105, as amended by Treasury Decision 5503, approved March 20, 1946 is further amended by inserting the following sentence at the end of the fourth paragraph thereof: "For deductions of attorneys' fees incurred in contesting an asserted deficiency, see § 81.34."

PAR. 3. Section 81.96 of Regulations 105, as amended by Treasury Decision 5239, approved March 10, 1943 is further amended by inserting the following sentence at the end of the first paragraph thereof: "For deduction of attorneys' fees incurred in prosecuting a claim for refund, see § 81.34."

PAR. 4. The amendments made in paragraphs 1, 2 and 3 to Regulations 105 merely clarify the application of certain provisions of such regulations. This is found to be good cause for making such amendments effective for the entire period covered by such regulations, and they are hereby made so effective, in accordance with the exception applicable under section 4 (c) of the Administrative Procedure Act.

(53 Stat. 467, 26 U. S. C. 3791)

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

Approved: December 22, 1947.

E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.
[F. R. Doc. 47-11409; Filed, Dec. 29, 1947;
8:47 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter XXIV—Department of State, Disposal of Surplus Property

[Dept. Reg. 108.63; FLC Reg. 8, Order 6]

PART 8508—DISPOSAL OF SURPLUS PROPERTY LOCATED IN FOREIGN AREAS

IMPORTATION INTO UNITED STATES OF SURPLUS PROPERTY LOCATED IN FOREIGN AREAS

Foreign Liquidation Commissioner Regulation 8, Order 6, of October 1, 1947 (Departmental Regulation 108.51, 12 F. R. 6459) is hereby revised and amended to read as herein set forth.

The President has informed the Secretary of State that certain materials which have been or may be declared to the Foreign Liquidation Commissioner as surplus property located in foreign areas are in critically short supply and urgently needed for reconversion in the United States, and has requested the Secretary of State to take such action as may be necessary and appropriate to permit until April 30, 1948 the importation of such materials into the United States.

It is hereby ordered, That § 8508.15 of FLC Regulation 8 shall not apply to prevent the importation of surplus property specified in Schedule A attached hereto as the same now stands or may hereafter be amended or supplemented

if those items are in transit to a point in the United States on or before April 30, 1948. For the purpose of this order "in transit to a point in the United States" shall mean the property involved has been delivered to or accepted by a carrier which has issued a through bill of lading thereon to a point in the United States.

Items on Schedule A as published January 18, 1947 (12 F. R. 391), which are purchased pursuant to Bid Invitation BE-3 of the Field Commissioner for Canada and North Atlantic Areas of the Foreign Liquidation Commissioner, issued January 20, 1947, and supplemented by Addenda No. 1 and No. 2 of February 5, 1947 and March 6, 1947, respectively, are not subject to the importation prohibition of FLC Regulation 8 if in transit to a point in the United States on or before April 30, 1948. (58 Stat. 765, 59 Stat. 533, 60 Stat. 168, 754; 50 U. S. C. App. Supp. 1611-46)

This order shall become effective when published in the FEDERAL REGISTER.

Approved: December 22, 1947.

[SEAL] ROBERT A. LOVETT,
Acting Secretary of State.

SCHEDULE A

Graders: road: motorized: all sizes.
Tractors: crawler types: all classes and sizes, with or without bulldozer, angledozer, front end loader and power control units or winches (not more than one piece of mounted equipment per tractor).

Repair or service parts for graders: road: motorized: all sizes.

Repair or service parts for tractors: crawler types: all classes and sizes.

Steel mill products: carbon steel.
Containers: steel; shipping barrels, drums and pails.

Cylinders: compressed gas.
Telephone and telegraph equipment, including but not limited to lead covered cable; line, messenger and drop wire; pole line hardware; outside plant communication equipment; central office equipment, including switchboard positions; and miscellaneous telephone apparatus.

Burlap: bags and strips.

[F. R. Doc. 47-11400; Filed, Dec. 29, 1947;
8:47 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

Subchapter A—General Rules and Regulations

PARTS 72,¹ 75¹ AND 85²—TRANSPORTATION OF EXPLOSIVES

Subchapter B—Carriers by Motor Vehicle

PART 197—TRANSPORTATION OF EXPLOSIVES AND OTHER DANGEROUS ARTICLES

MOTOR CARRIERS SAFETY REGULATIONS

In the matter of regulations governing the transportation of explosives and other dangerous articles by motor vehicle. Ex Parte No. MC-13.

¹Part 3—Regulations Applying to Shippers (CFR 75) Motor Vehicle Cargo Tank Specifications. (CFR 72).

²Part 7—Regulations Applying to Shipments Made by Way of Common, Contract, or Private Carriers by Public Highway (CFR 85).

In the matter of regulations for transportation of explosives and other dangerous articles. No. 3666.

In the matter of need for establishing reasonable requirements to promote safety of operation of motor vehicles used in transporting property by private carriers. Ex Parte No. MC-3.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 15th day of December A. D. 1947.

It appearing, that an order herein on December 31, 1943, (49 CFR, 1944 Supp., 197.01) amended a prior order herein of April 20, 1943, (49 CFR, Cum. Supp., Parts 71-85 and 197.01) by modifying the applicability rule, § 197.01 covering the transportation of explosives and other dangerous articles in interstate, foreign, and intrastate commerce, by common, contract and private carriers, and by granting certain exceptions thereto applicable to private carriers because of scarcity of labor, materials and equipment due to war conditions; and

It further appearing, that the effectiveness of the order of December 31, 1943 (49 CFR, 1944 Supp., 197.01) and (49 Cum. Supp., Parts 71-85 and 197.01) was further extended to December 31, 1947 (49 CFR, 1946 Supp. 197.01) for reason stated therein; and

It further appearing, that upon showing by the American Petroleum Institute and the American Trucking Association, Inc., that because of the unprecedented demand for petroleum products and the continued short supply of equipment, parts and materials, it is necessary that the order of December 31, 1943, be further extended:

It is ordered, That pursuant to the authority of section 233 of the Transporta-

tion of Explosives Act (41 Stat. 1445; 18 U. S. C. 383) so far as common carriers by motor vehicles are concerned, and section 204 of the Interstate Commerce Act (49 Stat. 546, 54 Stat. 921; 49 U. S. C. 304) as far as private carriers of property by motor vehicles and contract carriers by motor vehicles are concerned, the effectiveness of said order of December 31, 1943 (49 CFR, 1944 Supp., 197.01) be and it hereby is, extended until December 31, 1948, unless otherwise ordered by the Commission; and

It is further ordered, That this order shall be effective on and after December 31, 1947, and that notice hereof shall be given to motor carriers and the general public by depositing a copy in the office of the Secretary of the Commission in Washington, D. C., and by filing a copy with the Director, Division of the Federal Register.

(Sec. 233, 41 Stat. 1445, sec. 204, 49 Stat. 546, 54 Stat. 921, 18 U. S. C. 383, 49 U. S. C. 304)

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-11394; Filed, Dec. 23, 1947;
8:46 a. m.]

Subchapter A—General Rules and Regulations
[S. O. 436, Amdt. 6]

PART 95—CAR SERVICE

REMOVAL AND RETURN OF EMPTY
REFRIGERATOR CARS

At a session of the Interstate Commerce Commission, Division 3, held at

its office in Washington, D. C., on the 22d day of December A. D. 1947.

Upon further consideration of Service Order No. 436 (11 F. R. 815) as amended (11 F. R. 1627, 4039, 9453; 12 F. R. 1235, 4002) and good cause appearing therefor: *It is ordered*, That:

Section 95.436, *Removal and return of empty refrigerator cars*, of Service Order No. 436, as amended, be, and it is hereby, further amended by substituting the following paragraph (i) for paragraph (i) thereof:

(i) *Expiration date.* This section shall expire at 11:59 p. m., April 20, 1948, unless otherwise modified, changed, suspended or annulled by order of this Commission.

It is further ordered, That this amendment shall become effective at 12:01 a. m., December 31, 1947; that a copy of this order and direction be served upon each State railroad regulatory body, and upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, Sec. 4: 54 Stat. 901; 49 U. S. C. 1 (10)-(17))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-11335; Filed, Dec. 23, 1947;
8:47 a. m.]

PROPOSED RULE MAKING

TREASURY DEPARTMENT

Bureau of Internal Revenue

[26 CFR, Part 452a]

REGULATIONS UNDER TRADING WITH THE ENEMY ACT

NOTICE OF PROPOSED RULE MAKING

Notice is hereby given, pursuant to the Administrative Procedure Act, approved June 11, 1946, that the regulations set forth in tentative form below are proposed to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. Prior to the final adoption of such regulations, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing in duplicate to the Commissioner of Internal Revenue, Washington 25, D. C., within the period of 30 days from the date of publication of this notice in the FEDERAL REGISTER. The proposed regulations are to be issued under the authority contained in section 3791 of the Internal Revenue Code (53 Stat. 467; 26 U. S. C. 3791), and section 36, added to

the Trading with the Enemy Act by the Act approved August 8, 1946 (Public Law 671, 79th Congress).

[SEAL] GEO. J. SCHOENEMANN,
Commissioner of Internal Revenue.

Subchapter E—Administrative Provisions
Common to Various Taxes

PART 452a—TAXES UNDER THE TRADING
WITH THE ENEMY ACT, AS AMENDED
AUGUST 8, 1946

Sec.
452a.20 Introductory.
452a.21 Definitions.
452a.22 Application of part.
452a.23 Protection of internal revenue prior
to tax determination.
452a.24 Computation of taxes.
452a.25 Payment of taxes.
452a.26 Interest and penalties.
452a.27 Claims for refund or credit.

§ 452a.20 *Introductory.* Section 36, added to the Trading With the Enemy Act by the act approved August 8, 1946, Public Law 671, Seventy-ninth Congress, provides as follows:

Sec. 36. (a) The vesting in or transfer to the Alien Property Custodian of any property or interest (other than any property or in-

terest acquired by the United States prior to December 18, 1941), or the receipt by him of any earnings, increment, or proceeds thereof shall not render inapplicable any Federal, State, Territorial, or local tax for any period prior or subsequent to the date of such vesting or transfer, nor render applicable the exemptions provided in title II of the Social Security Act with respect to service performed in the employ of the United States Government or of any instrumentality of the United States.

(b) The Alien Property Custodian shall, notwithstanding the filing of any claim or the institution of any suit under this Act, pay any tax incident to any such property or interest, or the earnings, increment, or proceeds thereof, at the earliest time appearing to him to be not contrary to the interest of the United States. The former owner shall not be liable for any such tax accruing while such property, interest, earnings, increment, or proceeds are held by the Alien Property Custodian, unless they are returned pursuant to this Act without payment of such tax by the Alien Property Custodian. Every such tax shall be paid by the Alien Property Custodian to the same extent, as nearly as may be deemed practicable, as though the property or interest had not been vested in or transferred to the Alien Property Custodian, and shall be paid only out of the property or interest, or earnings, increment, or proceeds

thereof, to which they are incident or out of other property or interests acquired from the same former owner, or earnings, increment, or proceeds thereof. No tax liability may be enforced from any property or interest or the earnings, increment, or proceeds thereof while held by the Alien Property Custodian except with his consent. Where any property or interest is transferred, otherwise than pursuant to section 9 (a) or 32 hereof, the Alien Property Custodian may transfer the property or interest free and clear of any tax, except to the extent of any lien for a tax existing and perfected at the date of vesting, and the proceeds of such transfer shall, for tax purposes, replace the property or interest in the hands of the Alien Property Custodian.

(c) Subject to the provisions of subsection (b) hereof, the manner of computing any Federal taxes, including without limitation by reason of this enumeration, the applicability in such computation of credits, deductions, and exemptions to which the former owner is or would be entitled, and the time and manner of any payment of such taxes and the extent of any compliance by the Custodian with provisions of Federal law and regulations applicable with respect to Federal taxes, shall be in accordance with regulations prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury to effectuate this section. Statutes of limitations on assessment, collection, refund, or credit of Federal taxes shall be suspended, with respect to any vested property or interest, or the earnings, increment or proceeds thereof, while vested and for six months thereafter; but no interest shall be paid upon any refund with respect to any period during which the statute of limitations is so suspended.

(d) The word "tax" as used in this section shall include, without limitation by reason of this enumeration, any property, income, excess-profits, war-profits, excise, estate and employment tax, import duty, and special assessment; and also any interest, penalty, additional amount, or addition thereto not arising from any act, omission, neglect, failure, or delay on the part of the Custodian.

(e) Any tax exemption accorded to the Alien Property Custodian by specific provision of existing law shall not be affected by this section.

Executive Order 9788, approved October 14, 1946, 11 F. R. 11981, provides as follows:

By virtue of the authority vested in me by the Constitution and statutes, including the Trading With the Enemy Act of October 6, 1917, 40 Stat. 411, as amended, and the First War Powers Act, 1941, 55 Stat. 838, as amended, and as President of the United States, it is hereby ordered, in the interest of the internal management of the Government, as follows:

1. The Office of Alien Property Custodian in the Office for Emergency Management of the Executive Office of the President, established by Executive Order No. 9095 of March 11, 1942, is hereby terminated; and all authority, rights, privileges, powers, duties, and functions vested in such Office or in the Alien Property Custodian or transferred or delegated thereto are hereby vested in or transferred or delegated to the Attorney General, as the case may be, and shall be administered by him or under his direction and control by such officers and agencies of the Department of Justice as he may designate.

2. All property or interests vested in or transferred to the Alien Property Custodian or seized by him, and all proceeds thereof, which are held or administered by him on the effective date of this order are hereby transferred to the Attorney General.

3. All personnel, property, records, and funds of the Office of Alien Property Custodian are hereby transferred to the Department of Justice.

4. This order supersedes all prior Executive orders to the extent that they are in conflict with this order.

5. This order shall become effective on October 15, 1946.

Pursuant to the above-quoted provisions and section 3791 of the Internal Revenue Code and other provisions of such Code, the following regulations are hereby prescribed.

§ 452a.21 *Definitions.* When used in this part:

(a) The term "Attorney General" includes the Alien Property Custodian whose functions were transferred to the Attorney General pursuant to Executive Order 9788, 11 F. R. 11981, and any other officers and agencies to which such functions are transferred or assigned pursuant to such Executive order, or otherwise.

(b) The term "Commissioner" means the Commissioner of Internal Revenue.

(c) The term "person" includes an individual, a trust, estate, partnership, company, or corporation, and any entity having or claiming an interest in vested property or liable or charged with liability to internal revenue tax in connection with such property.

(d) The term "former owner" means the owner immediately prior to vesting and any successor in interest by inheritance, devise, bequest, or operation of law, of such owner.

(e) The term "Trading With the Enemy Act" includes all amendments of such act, and all orders, rules, and regulations issued or prescribed under such act or any such amendment.

(f) The term "property" includes money, the proceeds of property, income, dividends, interest, annuities, and other earnings, but does not include any property or interest or any of the foregoing which vested in the Attorney General or was otherwise acquired by the United States prior to December 18, 1941.

(g) The terms "property vested by the Attorney General" and "property vested in the Attorney General" include property conveyed, transferred, assigned, delivered, or paid to or held or controlled by or vested in the Attorney General, under the Trading With the Enemy Act.

(h) The term "engaged in trade or business in the United States" includes the managing and renting of real estate in the United States by an agent of the Custodian or of the former owner duly authorized to execute rental agreements and to pay all taxes and charges incident to the repair and maintenance of such property, but does not include the mere renting or leasing of property under agreement requiring the lessee or occupant to pay taxes and to make repairs or improvements.

(i) The term "tax" has the meaning stated in section 36 (d) of the Trading With the Enemy Act as added by the act of August 8, 1946. (See § 452a.20.)

(j) A term not defined herein shall have the meaning, if compatible with the context, imputed thereto under the Internal Revenue Code.

§ 452a.22 *Application of part—(a) Property covered.* This part (that is, this Treasury decision) is applicable in con-

nection with property vested in the Attorney General on and after December 18, 1941. It is not applicable in connection with property or interest in property so vested or acquired by the United States prior to December 18, 1941, which property or interest is governed by Treasury Decision 4168, as amended by Treasury Decision 4514, approved January 18, 1935 (26 CFR 452.1-452.10).

(b) *Taxes covered.* Except as otherwise provided by specific exemption applicable with respect to the Alien Property Custodian, this part applies, in the circumstances therein indicated, to any internal revenue tax applicable in respect of (1) property vested in the Attorney General or any action or transaction incidental to such property, or (2) any person whose property is so vested or any action or transaction of such person, whether the tax is applicable in respect of the period of vesting or any other period. Federal employment taxes are applicable with respect to wages paid to a person not a regular Government employee, permanent or temporary, for services immediately connected with the operation of an enterprise under control of the Attorney General such as might be rendered to a private operator.

§ 452a.23 *Protection of internal revenue prior to tax determination—(a) Suits and claims for return of vested property—(1) General.* The provisions of this paragraph apply in cases where there has been no final or tentative determination of internal revenue tax liability. In such cases vested property shall not be returned except in accordance with this paragraph.

(2) *Notice to Commissioner—(i) Suits for recovery.* Where suit for the return of vested property has been instituted under section 9 of the act, within a reasonable time after answer has been filed or after beginning of the trial of the case, the Attorney General shall in writing notify the Commissioner of the property involved and the name, address, citizenship, residence, and business organization of the claimant, and any other pertinent information.

(ii) *Return without suit.* At least ninety (90) days prior to any return of vested property pursuant to section 32 of the act the Attorney General shall in writing notify the Commissioner in the manner prescribed in subdivision (i) of this subparagraph.

(3) *Return of property—(i) Without security.* Vested property, the subject of a suit or proceeding pursuant to the Trading With the Enemy Act, may be returned without security prior to determination of applicable internal revenue taxes and prior to the judgment of the court or publication of the order of the Attorney General directing such return, to the following described claimants under the conditions hereinafter stated:

(a) *Residents and domestic enterprises.* In the case of claimants who at the time of return are (1) individuals permanently resident in the United States since December 7, 1941, or (2) corporations or other business enterprises organized under the laws of the United States, or any State, Territory,

or possession thereof, or the District of Columbia, or doing business in the United States, the Attorney General may return the property at any time without notice to the Commissioner of such return.

(b) *Nonresidents, etc.* In the case of claimants who at the time of return are (1) individuals not permanently resident in the United States since December 7, 1941, or (2) nondomestic corporations or other nondomestic business enterprises not doing business within the United States, the property may be returned not less than ninety (90) days after notice by the Attorney General to the Commissioner in a case within (2) (i) or not less than sixty (60) days after notice in a case within (2) (ii) unless within such time the Attorney General is advised otherwise by the Commissioner.

(ii) *When security required.* Except as provided in (i) vested property shall not be released prior to determination of tax liability without security satisfactory to the Commissioner, but determination of tax liability will be expedited in order that release of the property or of the security shall not be unnecessarily delayed.

(4) *Security.* Security when required shall be such of the following as shall, in the judgment of the Commissioner, be appropriate:

(i) *Bond.* A bond of the claimant conditioned upon payment of the full amount of internal revenue taxes determined to be due, filed with the collector in such amount, and with such sureties, as the Commissioner deems necessary. The sureties may be only surety companies certified by the Secretary of the Treasury as acceptable.

(ii) *Collateral security.* Collateral authorized by law deposited by the claimant in lieu of surety conditioned upon the payment of the full amount of internal revenue tax determined to be due.

(iii) *Reservation of assets.* Monies, or if the monies are insufficient, so much of the other property involved, to be reserved by the Attorney General, as will be sufficient in the judgment of the Attorney General to cover any internal revenue tax liability determined by the Commissioner.

(b) *Vested property subject to debt claims—(1) Notice to Commissioner.* With respect to vested property available for the payment of debt claims under section 34 of the act, and with respect to which debt claims have been filed, prior to the allowance of any such claims the Attorney General shall in writing notify the Commissioner of the property involved, the citizenship, residence, business organization and other necessary information concerning the debtor and the aggregate of debt claims filed in respect thereof.

(2) *Action by Commissioner.* Upon receipt of the notice provided in (1) the Commissioner shall, as soon as practicable and not later than 120 days after receipt of notice, unless the time is extended by the Commissioner after notice to the Attorney General: (i) Determine the taxes payable by the Attorney General in respect of the debtor, or (ii) advise the Attorney General of the provi-

sion, if any, to be made by him for payment of taxes in respect of the debtor.

§ 452a.24 *Computation of taxes—(a) Detail of employees of the Bureau of Internal Revenue.* The Commissioner will detail for the assistance of the Attorney General such employees of the Bureau of Internal Revenue as may be necessary to make the computations under this part promptly and accurately.

(b) *Relationship of Attorney General and former owner.* In the computation of tax liability under this part, except as otherwise provided herein, the vesting of property shall be considered as not affecting the ownership thereof; and any act of the Attorney General in respect of such property (including the collection or operation thereof and any investment, sale, or other disposition and any payment or other expenditure) shall be considered as the act of the owner. Nevertheless, except as otherwise provided in the act or this part, insofar as taxes are incident to vested property during the period of vesting, they shall be payable by the Attorney General, except that to the extent of the value of any of the property returned to the former owner the latter shall be liable for such tax not paid by the Attorney General. While tax incident to nonvested property is collectible out of both vested and nonvested property, the nonvested property will be regarded as the primary source of collection of such tax. In determining the amount of the liability to be paid out of property not vested by the Attorney General a computation shall be made covering the taxpayer's full period of liability, but without regard to the vested property, or the income received by, or the operations of, the Attorney General. The amount so computed shall be first asserted against and collected so far as practicable from the taxpayer or out of his property which is not vested. Such part of the total tax liability as is not paid by the taxpayer or collected out of property not vested shall be asserted against the vested property. (See § 452a.25 and § 452a.27 (b).)

(c) *Laws applicable to computation.* Except as otherwise specifically provided in this part, the computation under this part of any internal revenue tax liability shall be in accordance with the internal revenue law and regulations applicable thereto, including all amendments of such law or regulations enacted or promulgated prior to determination of the tax.

(d) *Periods for which computations made.* The amount of income, declared value excess profits, excess profits, capital stock, employment, and excise taxes under the internal revenue laws will be computed for each taxable year or period during all or part of which property is vested prior to the return of the property. (As to return of property prior to computation of tax see § 452.23.) Where vesting occurs during a taxable year or period, any return filed or computation made covering vested or nonvested property should nevertheless be for the entire year or period. (See paragraph (b) of this section.) Unless facts are available indicating a liability for taxes for a taxable year or period occurring wholly

prior or subsequent to the period of vesting of the property by the Attorney General, the computations under this part, both tentative and final, will be made only in respect of years and periods during all or part of which the property is held by the Attorney General.

(e) *Tentative computation.* In order that the return of property or other appropriate action may not be delayed until the amount of taxes payable is finally computed and paid, a tentative computation of such amount will be made in every case, unless there are circumstances appearing to make such action inappropriate. Such circumstances would include return of the property in accordance with § 452a.23, notice to the Commissioner of Internal Revenue by the person to whom the property is returnable or the Attorney General that such person or the Attorney General, as the case may be, prefers that the return of the property be postponed until the amount of such taxes can be finally computed, or belief on the part of the Commissioner that a final computation will not unduly delay the return of the property or other appropriate action. In making any such tentative computation of income, profits, or estate tax, the gross income or the gross estate, as the case may be, as shown by the records of the Attorney General (excluding therefrom items exempt from taxation) shall be considered as the net income or net estate, respectively, unless a tax return has been filed or facts are available upon which a more accurate computation can be made. In any case in which a duly authorized officer or employee of the Bureau of Internal Revenue has otherwise computed the amount of taxes payable in respect of any period, such computation will be accepted as a tentative computation, unless the facts clearly indicate that a more accurate computation can be made.

(f) *Final computation—(1) General.* A final computation of the amount of taxes payable by the person to whom property is returnable, or out of property to be returned, will be made as soon as practicable in every case. In any case in which the amount shown by a tentative computation has been paid, refund or credit of any amount paid in excess of the amount properly due will be made in accordance with the final computation, even though a claim therefor has not been filed, if the period of limitation applicable to the filing of such claim has not expired. However, if it is desired to protect the right to any credit or refund determined to be due, a claim for credit or refund should be filed. (See § 452a.27.) The sufficiency of any such claim in respect of an amount paid in accordance with a tentative computation under this part will not be questioned solely because facts upon which a more accurate computation could be made are not available or cannot be established at the time such claim is filed. Any such claim in respect of an amount paid in accordance with a final computation must, however, clearly set forth in detail under oath all the facts relied upon in support of the claim and must conform to the regulations applicable to an ordinary claim for refund or credit. See, for example, § 29.322-2,

Regulations 111 (26 CFR 29.322-2) (And see § 452a.27.)

(2) *Information required*—(i) *Income and profits taxes*. The following information submitted under oath by or for the taxpayer is necessary in each case for a final computation, for each taxable year for which the computation is to be made:

(a) All income (other than income received by the Attorney General) from sources within the United States, or if no such income has been received, then a statement to that effect, except that in the case of a citizen or resident of the United States, income from sources without as well as within the United States must be shown.

(b) If a return of such income has been made, then the following data in respect of such return:

(1) The taxable year for which the return was made and the tax (whether income, declared value excess profits, or excess profits tax) paid;

(2) The name of the taxpayer for whom the return was made;

(3) The name of the agent or other person (if any) by whom such return was made;

(4) The office of the collector in which such return was filed.

(c) Such other facts as may be required, from time to time, by the Commissioner of Internal Revenue.

(ii) *Other taxes*. Except as otherwise provided in (i) in order to make a final computation of the amount of any internal revenue tax payable by return in any case, the usual return should be filed, together with the supporting documents required by the regulations pertaining to the tax.

(g) *Tax returns*—(1) *General*. In many cases allowance of deductions and credits is contingent upon the making of a return in accordance with the applicable internal revenue law. The submission of evidence relative to income or profits tax in accordance with paragraph (f) (2) (i) (a) and (c) will be considered as the making of the return required by any such law, only (i) for any taxable period, ending on or before December 31, 1946, during all or part of which all or part of the property of the taxpayer was held by the Attorney General, or (ii) for any taxable period ending within one year from the date of the first return to the taxpayer, of any part of the property held by the Attorney General, whichever period ends later. In all other cases a return will be required in accordance with the applicable internal revenue law and regulations. (As to returns where property is vested during a taxable year or period see § 452a.24 (d).)

(2) *Estates and trusts*. In the case of estates and trusts the fiduciaries shall file returns, including information returns as required by section 147 of the Internal Revenue Code.

(3) *Income tax forms to be used*. In the case of taxpayers engaged in trade or business in the United States Forms 1040B and 1120, as may be appropriate, shall be used. Where the taxpayer is not engaged in trade or business in the

United States Form 797M may be used in lieu of Forms 1040NB and 1120 NB.

§ 452a.25 *Payment of taxes*—(a) *Pursuant to tentative computations*. The amount of taxes shown by a tentative computation shall be paid by the Attorney General or the taxpayer, as the case may be, to the collector of internal revenue as soon as practicable after the tentative computation has been made. It will not be necessary, however, for the payment by the Attorney General to be made prior to the return of property if an amount sufficient to cover all internal revenue taxes is retained therefrom by the Attorney General.

(b) *Pursuant to final computations*. Upon a final computation of internal revenue taxes properly payable, the amount thereof remaining unpaid shall be paid by the Attorney General to the collector of internal revenue as soon as practicable after the final computation has been made, or, in case the property has been returned to the former owner, by such owner. If the final computation shows that the full amount of internal revenue taxes properly payable is less than the amount previously paid, the difference shall be credited or refunded in accordance with the provisions of these and other applicable regulations. A final computation will not prohibit a subsequent recomputation if it is determined that the amount shown by the final computation is erroneous.

(c) *Deficiency procedure*. The Attorney General shall pay internal revenue taxes without regard to the provisions of law relating to the sending of a deficiency notice by registered mail, or to notice and demand.

§ 452a.26 *Interest and penalties*—(a) *Liability for interest and civil penalties*. Under subsection (d) of section 36 of the Trading With the Enemy Act there is no liability for interest or penalty on account of any act or failure of the Attorney General. Such subsection is not applicable to interest or penalties payable in respect of any act or failure during the period prior to the vesting of the property by the Attorney General, or after the return of the property, or during the period during which the property was vested by the Attorney General on account of an act or omission of any person other than the Attorney General.

(b) In case of any assessment or collection, or credit or refund of interest or a civil penalty contrary to the provisions of section 36 (c) or (d) proper adjustment shall be made.

§ 452a.27 *Claims for refund or credit*. (a) Claims for refund or credit must be filed within the period prescribed by section 322 of the Internal Revenue Code as modified by section 36 (c) of the Trading With the Enemy Act. Any such claim must contain a detailed statement under oath of all the facts relied upon in support of the claim and should be filed with the collector of internal revenue of the district in which the tax was paid. (See § 452a.24 (f) (1).)

(b) Any act of the Attorney General for, or on behalf of, a taxpayer in respect of any claim under this part will

be considered as the act of such taxpayer, unless such taxpayer notifies the Commissioner of Internal Revenue in writing, by the filing of a claim for refund or credit or otherwise, that he does not ratify such act. (See also § 452a.24 (b).)

(c) All refund of taxes paid by the Attorney General shall be made directly to that official.

[F. R. Doc. 47-11410; Filed, Dec. 29, 1947; 8:47 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing Administration

[P. & S. Docket No. 1246]

ST. LOUIS NATIONAL STOCKYARDS CO.

NOTICE OF PETITION FOR MODIFICATION

Pursuant to the Packers and Stockyards Act, 1921, as amended (7 U. S. C. 181 et seq.), the Secretary prescribed reasonable rates and charges for the respondent by an order dated May 9, 1940 (5 A. D. 338) and a supplemental order dated June 26, 1946 (5 A. D. 449). By supplemental orders from time to time the respondent has been permitted to assess certain temporary rates and charges which are now due to expire on June 30, 1948, after which basic rates are again to be in effect unless otherwise ordered.

By petition filed December 22, 1947, the respondent has requested permission to establish a new category for bulls which weigh 800 lbs. and over. The proposed modification would remove bulls weighing 800 lbs. and over from the cattle classification and provide a new charge for bulls weighing 800 lbs. and over, as follows:

YARDAGE CHARGE

	Rate per head
A. Livestock sold or resold in the Commission Division: Bulls weighing 800 lbs. and over.....	\$1.00
B. Livestock received directly by packers through the yards: Bulls weighing 800 lbs. and over.....	.50
C. Livestock resold at the yards for local delivery other than livestock resold in the Commission Division: Bulls weighing 800 lbs. and over.....	.24
D. Livestock resold at the yards for shipment off the market, other than livestock resold in the Commission Division: Bulls weighing 800 lbs. and over.....	.11

The respondent also requests authority to add a new section of its tariff providing for a new charge, as follows:

SECTION I-B

Covered pens: When available and requested, covered pens for storage only will be furnished for cattle and calves at the following charges:

	Per pen
Daily charge.....	\$2.00
Monthly charge.....	10.00
Yearly charge.....	100.00

Daily charge to cover a 24-hour period or fraction thereof ending at 11:00 A. M. Contract required for monthly and yearly charge. All livestock to be taken to and from covered pens by owner or his agent.

All feed for livestock in these pens to be furnished and fed exclusively by this Com-

pany after receipt of an order from the owner or his agent, at the owner's expense.

Special arrangements with Company to be required for using covered pens for other than storage purposes.

It appears that public notice should be given of the filing of such petition in order that all interested persons may have an opportunity to be heard in the matter.

Now, therefore, notice is hereby given to the public and to all interested persons of the filing of such petition for modification. All interested persons who desire to be heard upon the matters requested in said petition shall notify the Hearing Clerk, United States Department of Agriculture, Washington 25, D. C., within 15 days from the date of the publication of this notice.

Done at Washington, D. C., this 23d day of December 1947.

[SEAL] H. E. REED,
Director, Livestock Branch,
Production and Marketing
Administration.

[F. R. Doc. 47-11402; Filed, Dec. 23, 1947;
8:59 a. m.]

NOTICES

DEPARTMENT OF JUSTICE Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat., 50, 925, 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11931.

[Vesting Order 10300]

MANABU HOSOKAWA

In re: Bank account owned by Manabu Hosokawa. D-39-19011-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Manabu Hosokawa, whose last known address is Japan, is a resident of Japan and a national of designated enemy country (Japan)

2. That the property described as follows:

That certain debt or other obligation owing to Manabu Hosokawa by Seattle-First National Bank, Seattle, Washington, arising out of a savings account, Account Number 21618, entitled Manabu Hosokawa, and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by the aforesaid national of a designated enemy country (Japan),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on December 9, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-11385; Filed, Dec. 23, 1947;
8:59 a. m.]

[Vesting Order 10304]

LOTTE KRUGER

In re: Debt owed to Lotte Kruger. F-28-2791-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Lotte Kruger, whose last known address is Germany, is a resident of Germany and a national of a designated enemy country (Germany),

2. That the property described as follows:

That certain debt or other obligation of Irving Trust Company, 1 Wall Street, New York, New York, evidenced by a check drawn by the said Irving Trust Company, to the order of Lotte Kruger, as executrix of the estate of Juan H. Kruger, said check numbered 131385, in the amount of \$250.32, and presently in the possession of the aforesaid Irving Trust Company, and any and all rights to demand, enforce and collect the aforesaid debt, together with any and all rights in, to and under including particularly the right to possession of, the aforesaid check,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany),

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the prop-

erty described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on December 9, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-11387; Filed, Dec. 23, 1947;
8:59 a. m.]

[Vesting Order 10357]

AUGUST NISCHWITZ

In re: Bank account and stock owned by and debt owing to August Nischwitz, also known as A. Nischwitz. F-28-5420-A-1, F-28-5420-E-1.

Under the authority of the Trading with the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That August Nischwitz, also known as A. Nischwitz, whose last known address is Mehle b/Etze (20a) Prov. Hannover, Hauptstrasse 32, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows:

a. That certain debt or other obligation owing to August Nischwitz, also known as A. Nischwitz, by California Bank, 625 South Spring Street, Los Angeles 54, California, arising out of a Checking Account, entitled A. Nischwitz, maintained at the branch office of the aforesaid bank located at 1401 Third Street, Santa Monica, California, and any and all rights to demand, enforce and collect the same,

b. That certain debt or other obligation owing to August Nischwitz, also known as A. Nischwitz, by E. F. Hutton & Company, 623 South Spring Street, Los Angeles 14, California, in the amount of \$15,265.61, as of October 21, 1947, together with any and all accruals thereto, and any and all rights to demand, enforce and collect the same,

c. Fifty-three (53) shares of \$3.00 par value capital stock of Avco Manufacturing Corp., 420 Lexington Avenue, New York, N. Y., a corporation organized under the laws of the State of Delaware,

evidenced by certificates numbered 089878 for fifty (50) shares and 089781 for three (3) shares, registered in the name of E. F. Hutton & Co., and presently in the custody of E. F. Hutton & Company, 623 South Spring Street, Los Angeles 14, California, together with all declared and unpaid dividends thereon.

d. Four hundred (400) shares of \$5.00 par value common capital stock of Warner Bros. Pictures, Inc., 321 West 44th Street, New York 18, N. Y., a corporation organized under the laws of the State of Delaware, evidenced by certificates numbered F71593, F77840, F71590 and F71591 for one hundred (100) shares each, registered in the name of E. F. Hutton & Co., and presently in the custody of E. F. Hutton & Company, 623 South Spring Street, Los Angeles 14, California, together with all declared and unpaid dividends thereon, and

e. One hundred (100) shares of \$5.00 par value capital stock of Transcontinental & Western Air, Inc., 101 West 11th Street, Kansas City 6, Missouri, a corporation organized under the laws of the State of Delaware, evidenced by a certificate numbered B-32-528, registered in the name of E. F. Hutton & Co., and presently in the custody of E. F. Hutton & Company, 623 South Spring Street, Los Angeles 14, California, together with all declared and unpaid dividends thereon, is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany)

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany)

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on December 15, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-11337; Filed, Dec. 24, 1947;
8:47 a. m.]

INTERSTATE COMMERCE COMMISSION

[S. O. 790, Special Directive 7, Amdt. 3]

MONTOUR RAILROAD CO.

FURNISHING OF CARS FOR RAILROAD COAL
SUPPLY

Upon further consideration of the provisions of Special Directive No. 7 (12 F. R. 7952) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 7, be, and it is hereby amended by substituting Paragraph 1 hereof for Paragraph 1 thereof.

(1) To furnish to the mines listed below cars for the loading of Pennsylvania Railroad fuel coal in the number specified from its total available supply of cars suitable for the transportation of coal:

Mine	Cars	
	Per day	Per week
Grant 2 (Boggs-Sunnyhill)-----	-----	2
Imperial (Sunnyhill)-----	4	-----
Rider 3 and 4 (Aloe)-----	9	-----
Russell Nos. 1 and 2-----	7	-----
Ruth-----	3	-----

A copy of this amendment shall be served upon The Montour Railroad Company and notice of this amendment shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 22d day of December A. D. 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-11396; Filed, Dec. 29, 1947;
8:57 a. m.]

[S. O. 790, Special Directive 14A]

NEW YORK CENTRAL RAILROAD CO.

FURNISHING OF CARS FOR RAILROAD COAL
SUPPLY

Upon further consideration of the provisions of Special Directive No. 14 (12 F. R. 7954) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 14, be, and it is hereby vacated effective 12:01 a. m., December 23, 1947.

A copy of this directive shall be served upon The New York Central Railroad Company and notice of this directive shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by

filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 22d day of December A. D. 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-11397; Filed, Dec. 29, 1947;
8:57 a. m.]

[S. O. 790, Special Directive 16A]

MONTOUR RAILROAD CO.

FURNISHING OF CARS FOR RAILROAD COAL
SUPPLY

Upon further consideration of the provisions of Special Directive No. 15 (12 F. R. 7972) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 15, be, and it is hereby vacated effective 12:01 a. m., December 23, 1947.

A copy of this directive shall be served upon The Montour Railroad Company and notice of this shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 22d day of December A. D. 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-11398; Filed, Dec. 29, 1947;
8:57 a. m.]

[S. O. 790, Special Directive 16A]

MONONGAHELA RAILWAY CO.

FURNISHING OF CARS FOR RAILROAD COAL
SUPPLY

Upon further consideration of the provisions of Special Directive No. 16 (12 F. R. 7972) under Service Order No. 790 (12 F. R. 7791) and good cause appearing therefor:

It is ordered, That Special Directive No. 16, be, and it is hereby vacated effective 12:01 a. m., December 23, 1947.

A copy of this directive shall be served upon The Monongahela Railway Company and notice of this directive shall be given the public by depositing a copy in the office of the Secretary of the Commission, Washington, D. C., and by filing it with the Director of the Division of the Federal Register.

Issued at Washington, D. C., this 22d day of December, A. D. 1947.

HOMER C. KING,
Director,
Bureau of Service.

[F. R. Doc. 47-11399; Filed, Dec. 29, 1947;
8:57 a. m.]